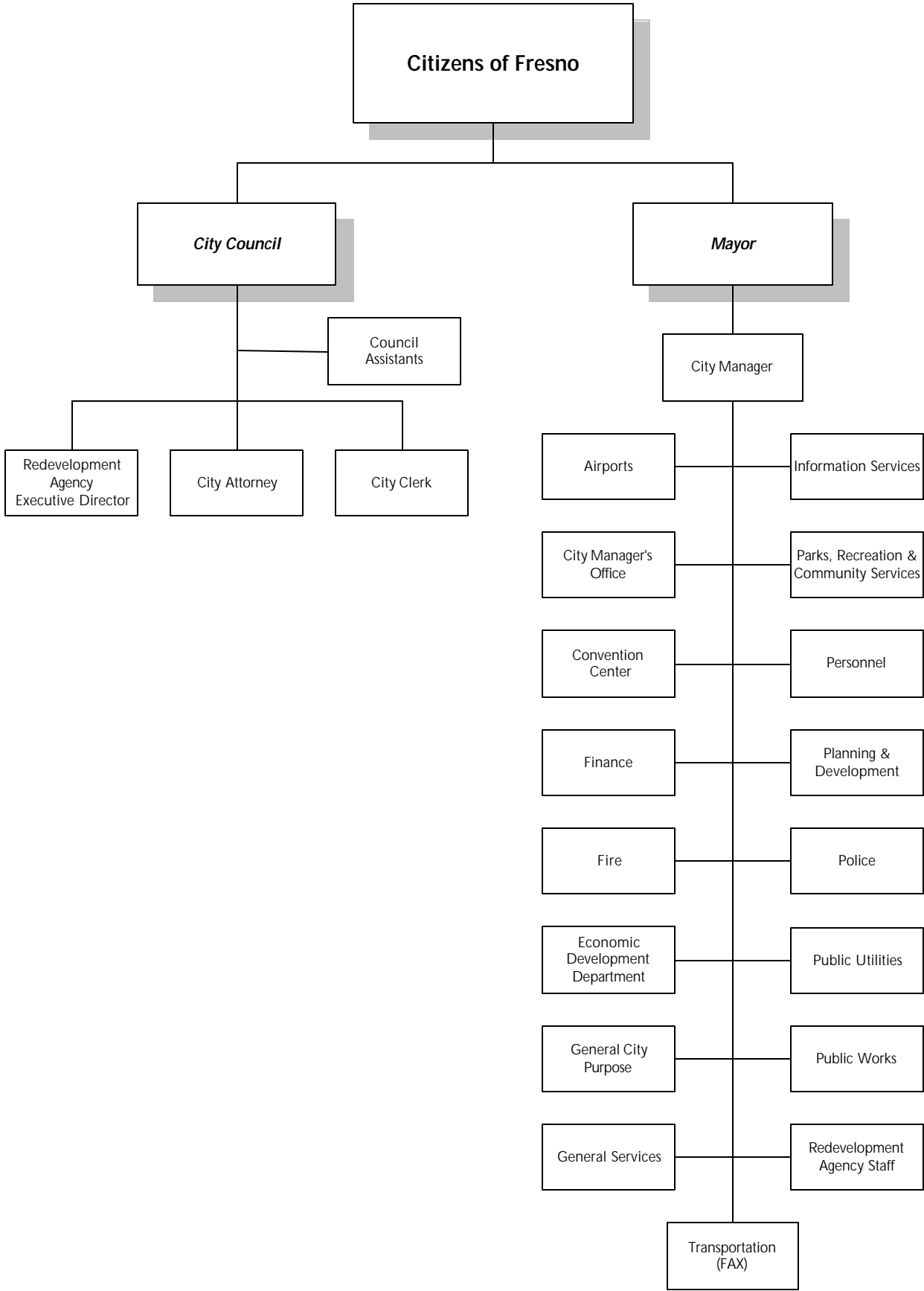


# City Organization Chart



## TOTAL CITY RESOURCES

The total amount of money received by the City of Fresno in all appropriated funds is shown on this page. The information encompasses a three-year period: FY 2003 Actual Revenue receipts, FY 2004 Amended Revenue, and FY 2005 Expected Revenue. The total Net Resources amounts represent all the revenue available to pay for services and capital projects. It excludes interfund transfers and interdepartmental charge revenue.

		FY 2003 Actual		FY 2004 Amended		FY 2005 Adopted	Percent Change
<b>Resources</b>							
Beginning Balance	\$	173,583,400	\$	183,703,900	\$	189,822,400	(A) 3.3%
Local Taxes							
Property Taxes		42,782,600		46,397,500		50,070,000	7.9%
Sales Tax		58,579,000		60,739,900		64,576,100	6.3%
Measure C		5,821,200		5,300,400		5,600,000	5.7%
Room Tax		8,395,500		8,999,600		9,000,000	0.0%
Real Estate Transfer Tax		1,234,500		1,179,000		1,179,000	0.0%
Franchise Tax		4,645,800		5,341,600		5,034,000	
Total Local Taxes	\$	121,458,600	\$	127,958,000	\$	135,459,100	5.9%
Licenses & Permits		19,130,600		21,085,000		22,622,000	7.3%
Intergovernmental							
Federal		27,741,300		77,635,700		81,540,400	5.0%
State		68,661,100		74,341,000		86,818,600	16.8%
Local		14,198,500		16,687,700		14,542,200	(12.9)%
Total Intergovernmental	\$	110,600,900	\$	168,664,400	\$	182,901,200	8.4%
Charges for Services		185,603,100		178,795,100		199,480,400	11.6%
Fines		6,052,800		7,737,000		7,076,300	(8.5)%
Other Revenue		13,284,100		11,472,500		10,718,200	(6.6)%
Interdepartmental		77,487,000		78,664,200		85,473,600	8.7%
Miscellaneous		69,865,400		113,746,100		84,542,100	(25.7)%
Transfers		16,097,100		18,504,000		15,777,000	(14.7)%
Total City Revenue	\$	793,163,000	\$	910,330,200	\$	933,872,300	0.0258611
Less: Net Interfund Transfers		(16,097,100)		(18,504,000)		(15,777,000)	(14.7)%
Less: Interdepartmental Charges		(78,109,100)		(74,456,100)		(75,115,400)	0.89%
Total Net Resources	\$	698,956,800	\$	817,370,100	\$	842,979,900	3.13%

Note: The presentation of City Resources has been changed. Local Taxes and Intergovernmental revenues are presented in greater detail. There has been no change in methodology in the creation of this information.

(A) The beginning balance FY 2005 includes \$53 million in bond proceeds issued in the last quarter of FY 2004 not anticipated to be expended by June 30, 2004.

## TOTAL CITY BUDGET

The total budget for all appropriated funds within the City of Fresno is shown on this page. The information encompasses a three-year period: FY 2003 Actual Expenses, FY 2004 Amended Budget, and FY 2005 Adopted Budget. The amounts shown as Total Net City budget represent the "net" budget after all interdepartmental charges are removed.

### Appropriations by Fund Type

		FY 2003 Actual	FY 2004 Amended	FY 2005 Adopted	Percent Change
<b>Type of Fund</b>					
General Fund	\$	172,344,000	\$ 183,697,300	\$ 185,414,300	0.9
Special Revenues		50,036,100	82,137,100	81,081,700	(1.3)
Debt Service		21,350,100	21,859,000	22,152,200	1.3
Capital Project		7,001,100	37,376,700	46,775,100	25.1
Enterprise		253,765,000	315,198,500	380,298,200	20.7
Internal Service		82,222,100	92,185,300	94,732,900	2.8
Expendable Trust		38,848,000	42,199,100	45,110,000	6.9
<b>Total Appropriations</b>	<b>\$</b>	<b>625,566,400</b>	<b>\$ 774,653,000</b>	<b>\$ 855,564,400</b>	<b>10.4</b>
Less: Interdepartmental Charges		78,109,100	75,166,300	75,115,400	(0.1)
<b>Total Net City Budget</b>	<b>\$</b>	<b>547,457,300</b>	<b>\$ 699,486,700</b>	<b>\$ 780,449,000</b>	<b>11.6</b>

Note: Increase in the FY 2005 budget is primarily due to economic growth and salary inflation in operations and significant increases in Capital projects that include:

No Neighborhoods Left Behind Master Plan	\$10.0 million
Wastewater Treatment Plant Expansion	\$54.5 million
Convention Center Parking Garage	\$23.8 million

## NET BUDGET BY DEPARTMENT EXCLUDING: CAPITAL & DEBT SERVICE

The Net Operating Budgets of all departments of the City of Fresno are shown on this page. The information encompasses a three-year period: FY 2003 Actual Expenses, FY 2004 Amended Budget, and FY 2005 Adopted Budget, as well as a percentage change between FY 2004 and FY 2005. Since appropriations from Internal Service Departments are also reflected as Interdepartmental Charges in Non-Internal Service Departments, those charges are removed for calculation of the Net Operating Budget.

	FY 2003 Actual	FY 2004 Amended	FY 2005 Adopted	Percent Change
<b>Departments</b>				
Mayor Department	\$ 553,400	\$ 565,900	\$ 565,900	0.0
City Council	2,229,700	2,306,500	2,642,300	14.6
Administrative Services Department	0	0	0	0.0
Airports Department	12,007,100	12,455,200	13,272,300	6.6
City Attorney's Office	3,148,500	3,524,600	3,657,900	3.8
City Clerk's Office	660,400	653,700	660,000	1.0
City Manager's Office	1,175,900	1,198,700	1,033,100	(13.8)
Convention Center	6,785,500	5,618,100	5,887,000	4.8
Economic Development	874,800	1,157,000	1,183,900	2.3
Finance Department	9,833,800	10,411,800	10,982,600	5.5
Fire Department	28,152,600	30,259,000	32,387,700	7.0
General City Purpose	2,603,700	2,725,000	2,673,700	(1.9)
General Service Department	40,490,600	41,862,400	40,544,000	(3.1)
Housing and Neighborhood Revitalization Department	378,500	0	0	0.0
Information Services Department	8,367,900	10,342,100	10,089,400	(2.4)
Parks, Recreation, and Community Services Department	19,817,300	23,719,200	22,330,600	(5.9)
Personnel Department	18,172,100	23,718,000	27,045,400	14.0
Planning & Development Dept.	18,369,300	27,366,300	32,996,600	20.6
Police Department	98,985,500	111,521,900	114,083,200	2.3
Public Utilities Department	101,768,500	109,177,200	113,947,000	4.4
Public Works Department	25,239,100	26,334,500	30,966,000	17.6
Transportation/FAX Department	27,395,100	29,304,600	31,409,800	7.2
<b>Total City Program Costs</b>	<b>\$ 427,009,300</b>	<b>\$ 474,221,700</b>	<b>\$ 498,358,400</b>	<b>5.1</b>
Less: Interdepartmental Charges	78,109,100	75,166,300	75,115,400	(0.1)
<b>Net Operating Budget</b>	<b>\$ 348,900,200</b>	<b>\$ 399,055,400</b>	<b>\$ 423,243,000</b>	<b>6.1</b>

## NET BUDGET BY DEPARTMENT INCLUDING: OPERATING, CAPITAL & DEBT SERVICE

The combined Net Operating and Capital Budgets for all departments of the City of Fresno are shown on this page. The information encompasses a three-year period: FY 2003 Actual Expenses, FY 2004 Amended Budget, and FY 2005 Adopted Budget, as well as the percentage change between FY 2004 and FY 2005. Since appropriations from Internal Service Departments are also reflected as Interdepartmental Charges in Non-Internal Service Departments, those charges are removed for calculation of the Net City Budget.

	FY 2003 Actual	FY 2004 Amended	FY 2005 Adopted	Percent Change
<b>Departments</b>				
Mayor Department	\$ 553,300	\$ 565,900	\$ 565,900	0.0
City Council	3,496,200	4,439,800	2,642,300	(40.5)
Administrative Services Department	500	0	0	0.0
Airports Department	23,146,200	60,460,900	54,211,800	(10.3)
City Attorney's Office	3,148,500	3,524,600	3,657,900	3.8
City Clerk's Office	558,800	653,700	660,000	1.0
City Manager's Office	1,994,100	2,277,200	1,237,100	(45.7)
Convention Center	12,520,200	13,872,700	37,676,800	171.6
Economic Development Department	874,800	1,157,000	1,183,900	2.3
Finance Department	78,728,400	82,443,900	87,718,600	6.4
Fire Department	28,457,300	42,268,600	38,224,600	(9.6)
General City Purpose	3,290,800	2,725,000	2,673,700	(1.9)
General Service Department	43,640,500	54,681,300	43,914,800	(19.7)
Housing and Neighborhood Revitalization Department	378,500	0	0	0.0
Information Services Department	8,367,900	10,342,100	10,089,500	(2.4)
Parks, Recreation, and Community Services Department	25,461,600	34,904,200	35,694,400	2.3
Personnel Department	18,183,000	23,718,000	27,045,300	14.0
Planning & Development Dept.	18,901,500	29,807,500	34,532,300	15.9
Police Department	98,905,600	111,521,900	114,083,200	2.3
Public Utilities Department	173,101,600	180,286,700	239,223,800	32.7
Public Works Department	53,645,400	75,898,800	76,238,500	0.4
Transportation/FAX Department	28,211,700	39,103,200	44,290,000	13.3
<b>Total City Program Costs</b>	<b>\$ 625,566,400</b>	<b>\$ 774,653,000</b>	<b>\$ 855,564,400</b>	<b>10.4</b>
Less: Interdepartmental Charges	78,109,100	75,166,300	75,115,400	(0.1)
<b>Net City Budget</b>	<b>\$ 547,457,300</b>	<b>\$ 699,486,700</b>	<b>\$ 780,449,000</b>	<b>11.6</b>

Note: Increase in the FY 2005 budget is primarily due to economic growth and salary inflation in operations and significant increases in Capital projects that include:

No Neighborhoods Left Behind Master Plan	\$10.0 million
Wastewater Treatment Plant Expansion	\$54.5 million
Convention Center Parking Garage	\$23.8 million

# GENERAL FUND BUDGET OVERVIEW

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The chart on the next page depicts a summary of the FY 2003 Actual, FY 2004 Amended Budgeted at June 30, 2004 and the FY 2005 Adopted Budget respectively. The revenue is depicted in two main categories, one-time resources and operating revenue. One-time resources for FY 2005 consist of an estimated carryover of \$1,053 million from FY 2004, which is less than one-half of one percent of the General Fund. Operating revenues include categories such as sales tax, property tax, motor vehicle in-lieu license fee (MVLF), business tax, room tax and charges for services. The Amended Budget in FY 2004 reflects the total Motor Vehicle License In-Lieu fee (MVLF) prior to State reallocations. The budgeted MVLF revenue is \$26.6 million, the actual projected is \$18.5 million plus \$4.1 million in bond revenue. Overall revenue is projected to grow 1.6 percent in FY 2005, which is conservative when compared to actual revenues realized in FY 2004. However, given the uncertainties related the State's fiscal crisis, the conservative figures represent a reasonable expectation of the anticipated resources.

Enterprise In-Lieu Fees for FY 2005 are presented for comparison purposes only. The Enterprise In-Lieu revenues are recognized in a separate fund and are not available as a resource pending final judgement on current litigation involving these charges.

Proactive financial management took advantage of historically low interest rates and in the process created the resources to establish a \$10 million reserve as reflected in the FY 2003 Operating carry-over. In FY 2004 the Mayor issued an executive order which was subsequently approved by the Council to establish an Emergency Reserve Fund with a minimum of five percent balance. This budget maintains the five percent Emergency Reserve.

The Operating Expenses are displayed by major expense categories such as Employee Services, Operations and Maintenance, Interdepartmental Charges, etc. Operating expenditures have increased 1.6 percent in FY 2005. The primary cause is employee service increases resulting from negotiated MOU's and the step increases that apply to approximately 30 percent of the workforce. No increases for outstanding labor contracts or management non-represented employees have been budgeted in FY 2005.

The Adopted General Fund Budget for FY 2005 is balanced as shown on the chart.

## **Fiscal Outlook**

Once again the coming year holds uncertainties that could result in negative impacts to the City of Fresno. The most concerning is the potential loss of General Fund resources that will be taken by the State. The City is also faced with financial challenges including increasing demands for infrastructure as outlined by the 2025 General Plan and rising costs of providing services to our residents.

Under current economic conditions, the cost to maintain service levels is outpacing growth in city resources. Absent an aggressive and growing economy, ongoing General Fund service cuts would likely be required as soon as FY 2006, even if the State holds us harmless. Clearly, the City has a challenging future ahead. However, the City has experienced unprecedented growth and investment in the downtown core area, bringing with it a cautiously optimistic outlook for the City's future. In addition, the cornerstones of this budget lay a solid foundation to face these challenges.

## **Subsequent Events & Contingency Plans**

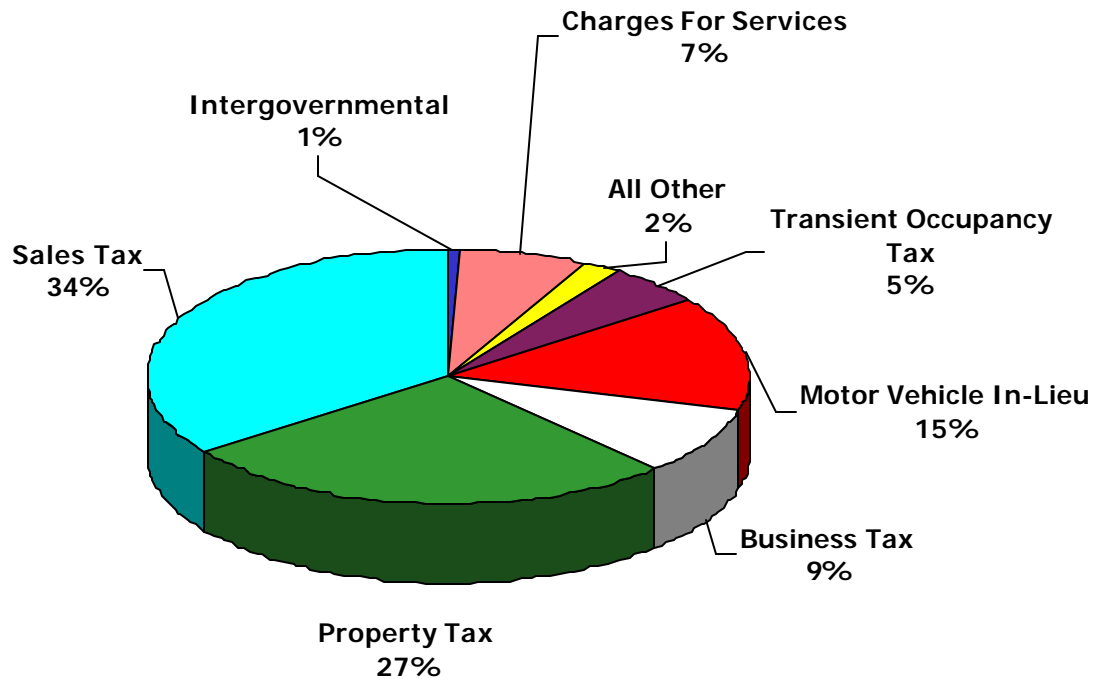
While this budget is built on what is believed to be conservative estimates, as described above, we cannot predict what the State and the Federal governments will do with some of the City's local funding sources. Of particular concern to us is the State's FY 2005 loadset which includes a \$1.3 billion contribution from local governments toward the State's budget deficit. As the State continues to grapple with its budget situation, the possibility remains that adjustments to the City's budget will be required.

To address this concern, City staff have developed departmental contingency plans to deal with the potential impacts of the State budget crisis. These plans need to be considered once the State adopts its own budget FY 2005 and its impacts to local governments is known. These options include, in priority order: 1) implementing all user fees at their originally proposed levels; 2) seeking employee salary give-backs on a permanent or temporary basis; 3) taking the painful steps of cutting essential City services; and, 4) using part or all of the City's Emergency Reserve, which would leave the City even more vulnerable during the remaining years that it will take for the State to climb out of this fiscal crisis. Council action will be required to make any adjustments as necessary. None of these contingencies qualify as the proverbial silver bullet, but discerning planning requires that they be addressed.

## GENERAL FUND BUDGET OVERVIEW

	FY 2003		FY 2004		FY 2005	
	Actual		Amended		Adopted	
<b>RESOURCES</b>						
One-Time Resources						
Carryover	\$	9,644	\$	88	\$	1,053
Prior-Year Adjustment		870		0		0
Total One-Time Resources	\$	10,514	\$	88	\$	1,053
Operating Revenue						
Sales Tax	\$	56,989	\$	58,832	\$	62,600
Prop 172 Sales Tax		155		1,900		1,967
Property Tax		42,782		46,747		50,070
Motor Vehicle In-Lieu		25,917		26,585		26,900
Business Tax		13,116		15,734		16,285
Franchise Tax		4,646		5,341		5,034
Room Tax		8,395		9,000		9,000
Real Estate Transfer Tax		1,235		1,179		1,179
Card Room Receipts		1,036		1,005		938
Charges for Current Services		6,367		8,248		12,530
Enterprise In-Lieu Fees		8,999		9,100		8,625
Intergovernmental Revenues		1,188		1,779		1,246
Intragovernmental Revenues		(11,363)		(3,031)		(12,345)
All Other		742		1,215		368
Total Operating Revenue	\$	160,204		183,634	\$	184,397
TOTAL RESOURCES	\$	170,718		183,722	\$	185,450
<b>EXPENDITURES</b>						
Operating Expenditures						
Employee Services	\$	115,465	\$	120,853	\$	125,843
Pension Obligation Bonds		12,342		12,448		12,562
Operations & Maintenance		17,029		19,188		16,428
Interdepartmental Charges		25,112		26,479		27,266
Contingencies		0		1,651		1,152
Capital		2,186		3,078		2,164
Purchase Order & Encumbrance Adj.		210		0		0
Total Operating Expenditures	\$	172,344	\$	183,697	\$	185,415

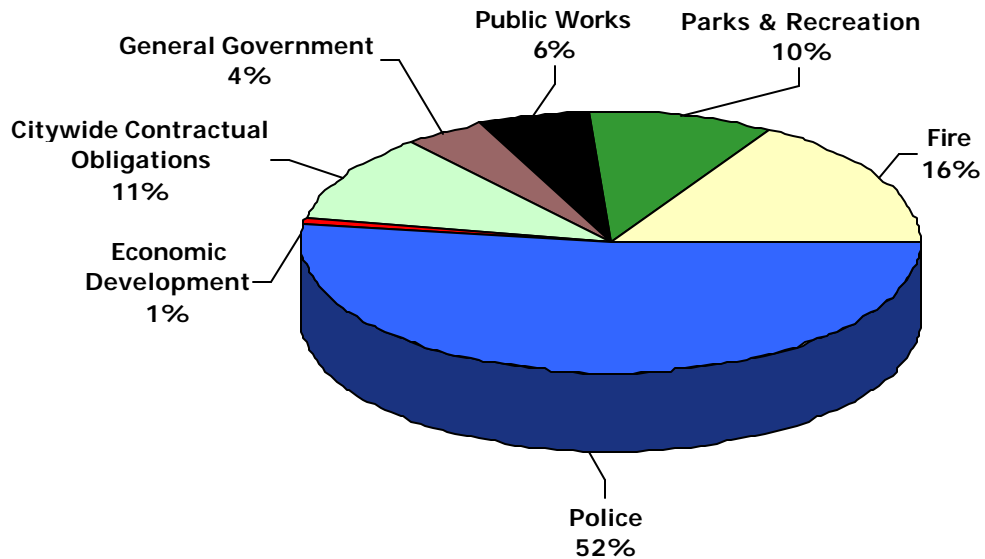
# Sources



The graph above depicts the sources of General Fund revenue for FY 2005 by major category. As shown, there are several sources of revenue that flow into the General Fund of the City. These dollars may be used for any purpose. The two major sources in revenue, Sales Tax and Property Tax, comprise 61 percent of the total. Motor Vehicle In-Lieu accounts for less than 15 percent in FY 2005. The remainder consists of payments for service from non-General Fund departments, Charges for Services, Business Tax, and miscellaneous revenues.



## Uses

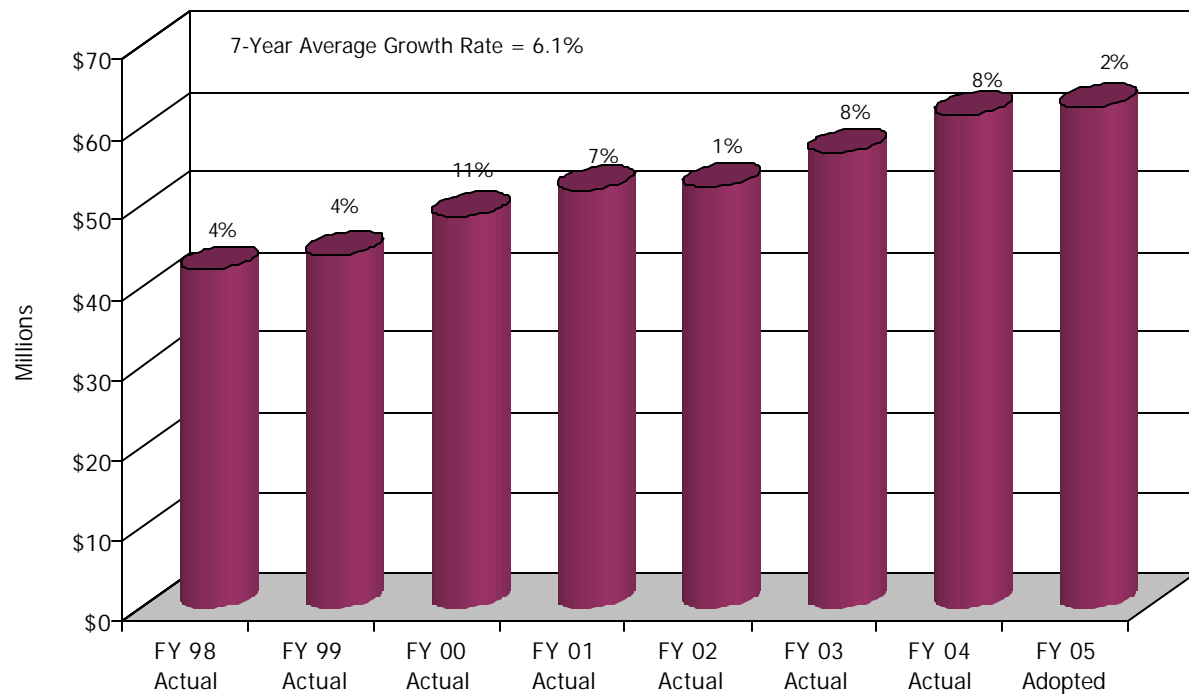


The graph above shows the recommended uses of FY 2005 General Fund revenue. The largest use of the General Fund is paying for public safety, Police and Fire, which comprises 68 percent of the budget. The next largest category is for the Citywide Contractual Obligations at 11 percent, these obligations include the Pension obligation bond debt service. The next two categories are Parks and Recreation, ten percent, and Public Works, six percent. The remaining five percent is used for General Government, Economic Development, and Citywide expenditures.

## MAJOR REVENUES - TRENDS, MITIGATING FACTORS & ESTIMATES

### Sales Tax

(% Shown = Growth Over the Prior Year)

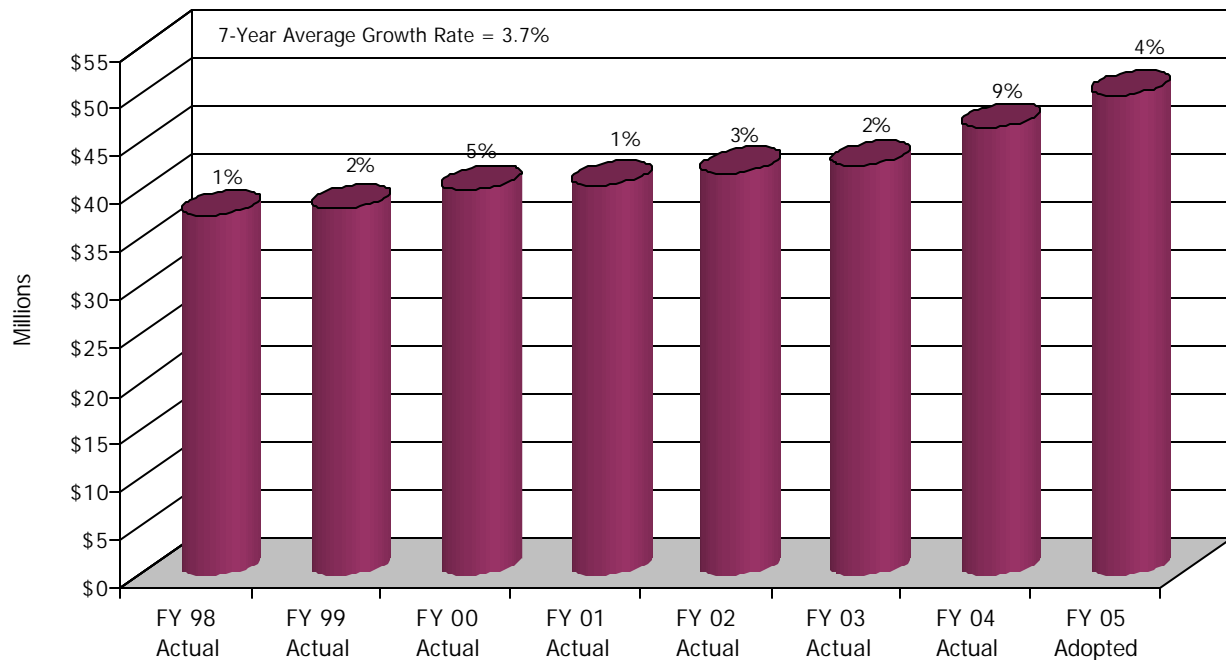


**Mitigating Factors:**

- Improving economic environment mitigated by mixed economic indicators.
- Stable local spending trends continue.
- FY 2002 includes a one-time \$750,000 or 1.4% negative adjustment.

### Property Tax

(% Shown = Growth Over the Prior Year)

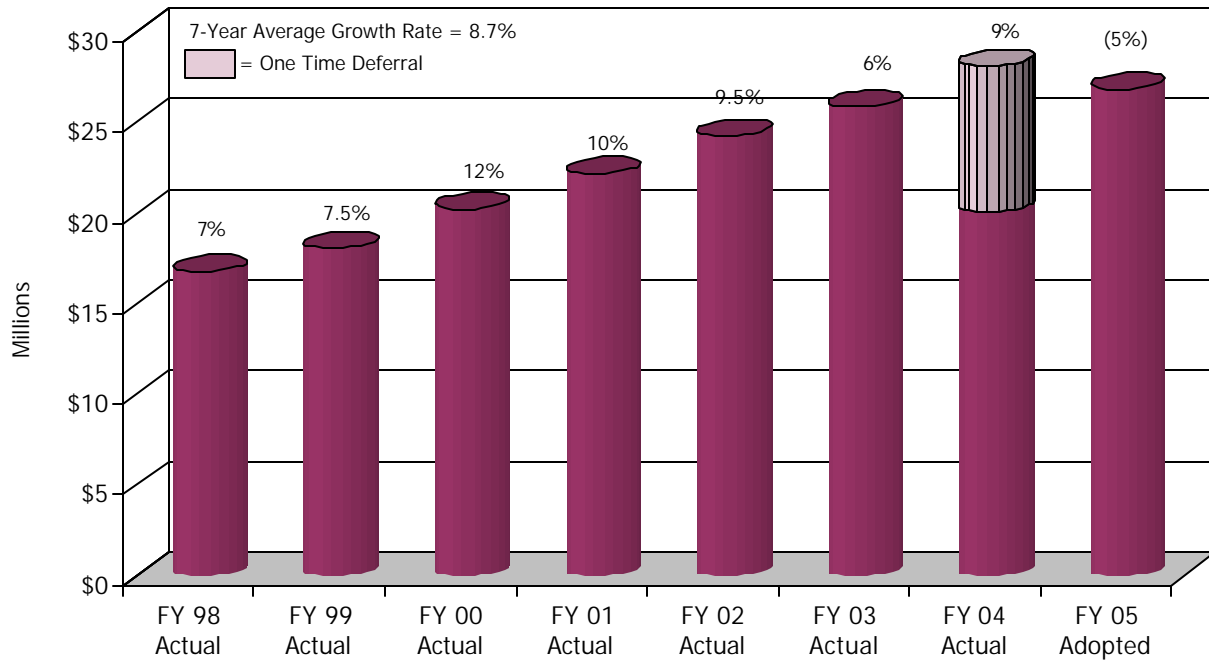


**Mitigating Factors:**

- Unprecedented home sales and prices in Fresno in the past three years.
- County Assessor made significant progress in reassessing Prop. 8 properties.
- FY 2004 includes a \$1.7 million one-time adjustment of reassessed Prop. 8 properties.

## Motor Vehicle License Fees

(% Shown = Growth Over the Prior Years)

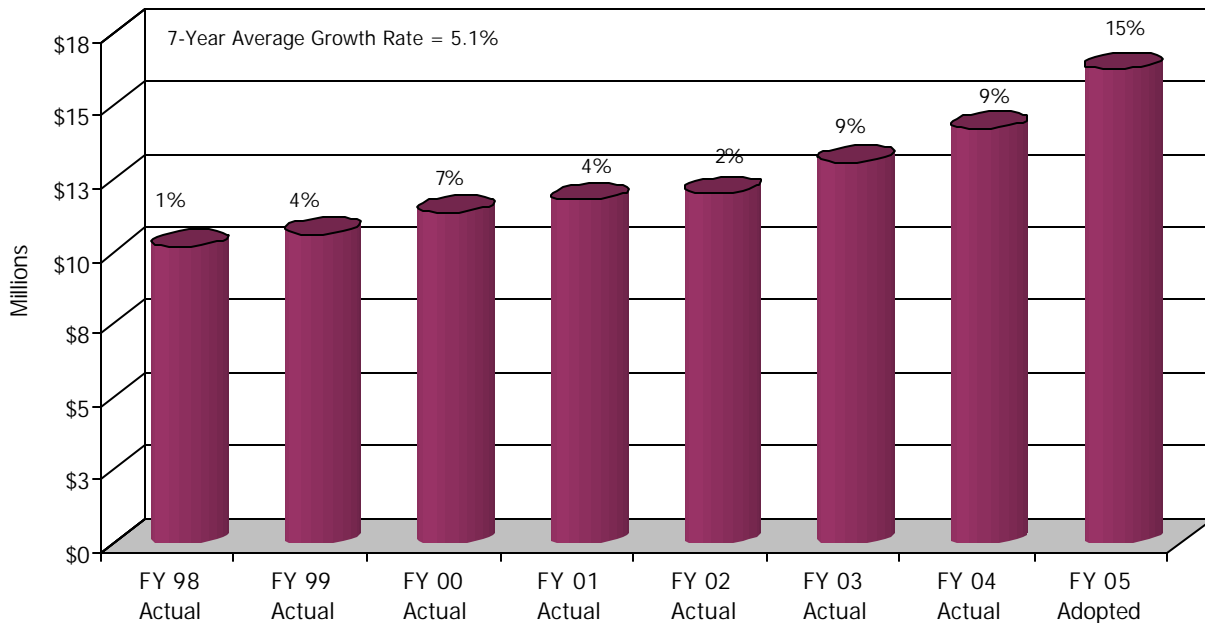


Mitigating Factors:

- Improving economic environment mitigated by mixed economic indicators.
- Rising interest rates will prevent Auto Manufacturer's ability to offer 0.0% interest rate promotions.
- Revenue estimate based on League of California Cities recommended formula.

## Business Tax

(% Shown = Growth Over the Prior Year)

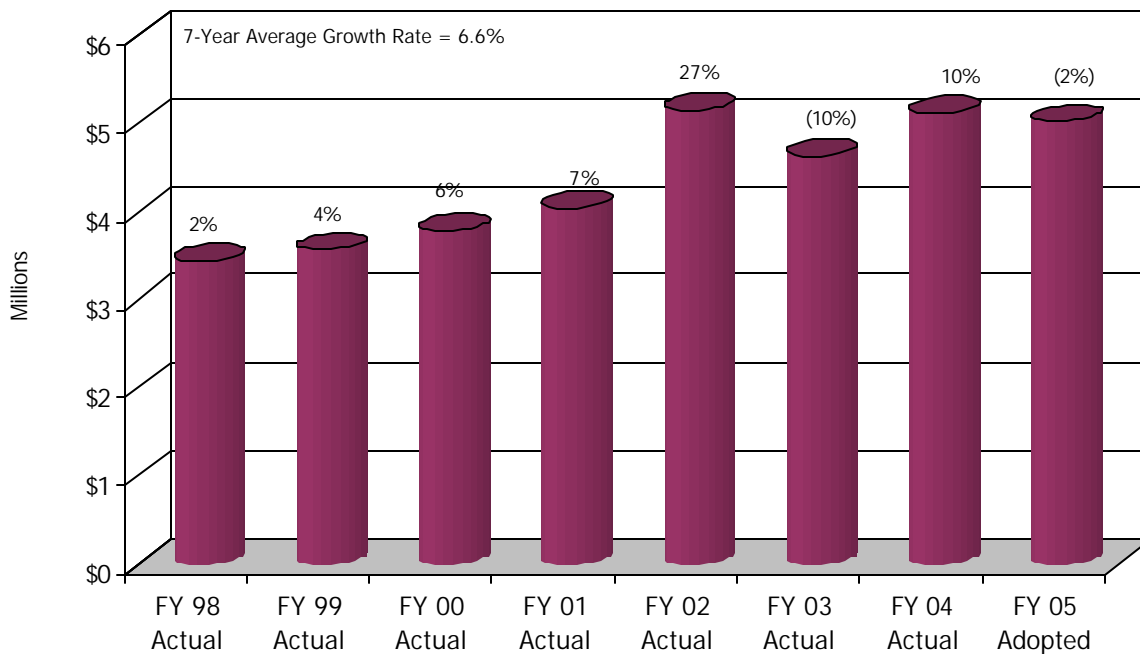


Mitigating Factors:

- Improving economic environment mitigated by mixed economic indicators.
- Growth in FY 2003 and FY 2004 due to compliance initiatives.
- Compliance efforts expected to continue, but will not have the same impact on an on-going basis.

## Franchise Tax

(% Shown = Growth Over the Prior Year)

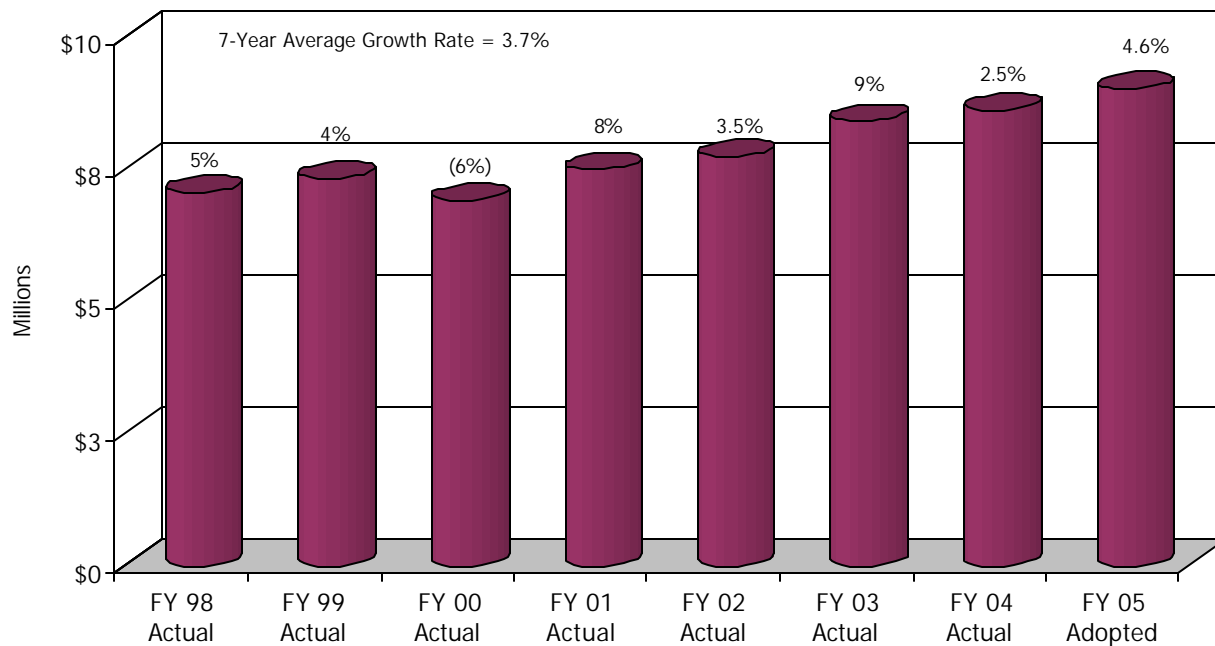


### Mitigating Factors:

- Unstable revenue source as it is based on a regulated commodity.
- FY 2002 growth a clear anomaly due to unprecedented energy costs.
- Current electricity prices, per PG&E representatives, expected to decrease 10%.

## Room Tax

(% Shown = Growth Over the Prior Year)



### Mitigating Factors:

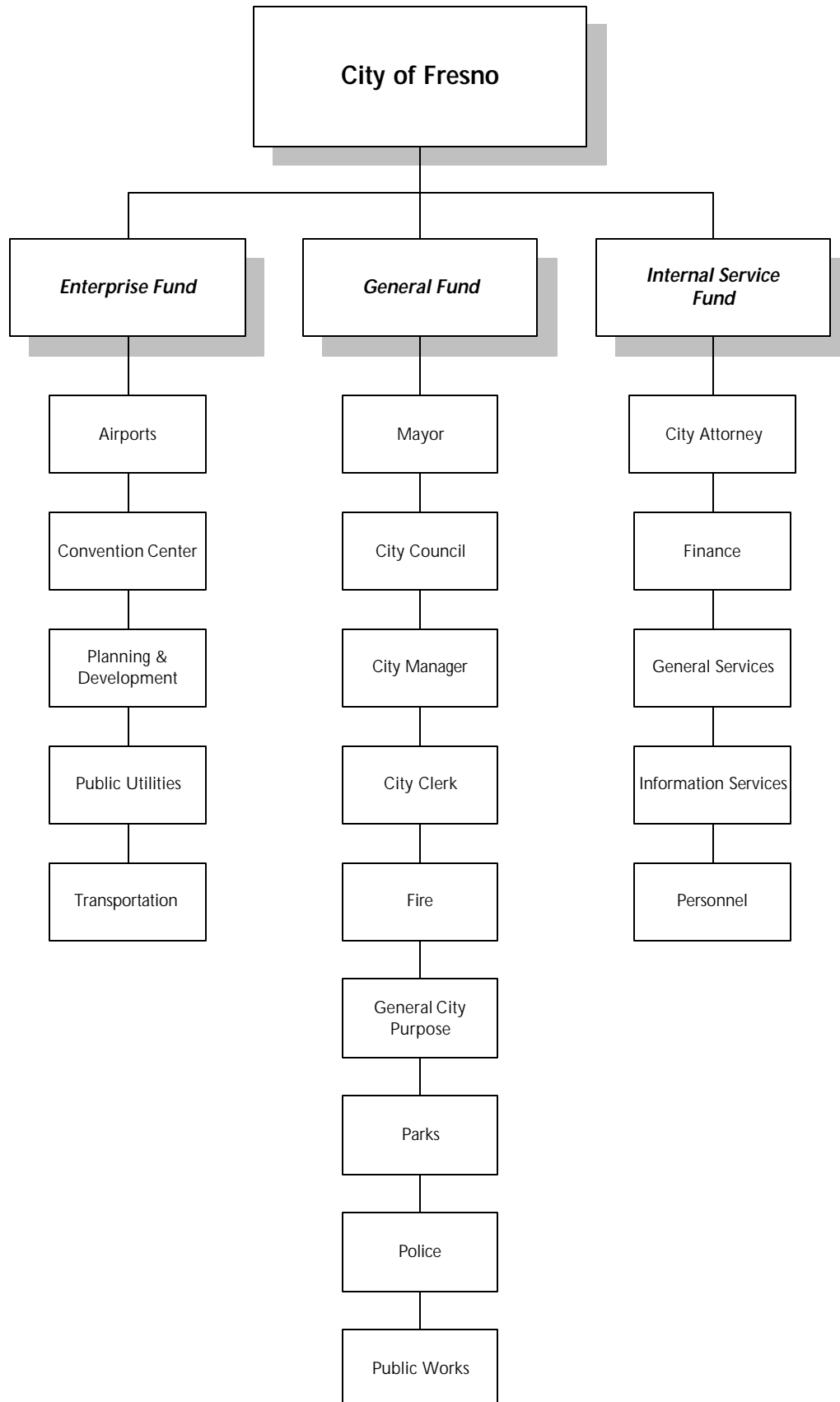
- Improving economic environment mitigated by mixed economic indicators.
- Growth FY 2003 due to compliance initiatives.
- Compliance efforts expected to continue, but will not have the same impact as the first year.

## AUTHORIZED POSITIONS

City Services are provided by employee's in two major employment categories: permanent and nonpermanent (wages). The conversion to full-time equivalent takes into account the number of hours budgeted for nonpermanent (wages). The FY 2004 Adopted figures below represent the positions as of July, 2003. The FY 2005 figures represent adopted positions as of July, 2004. The numbers reflect FY 2004 and FY 2005 reorganizations for any departments where they occurred.

	<b>FY 2004 Adopted</b>	<b>FY 2005 Adopted</b>	<b>Number Change</b>
<b>Support Functions</b>			
Mayor's Office	7.00	6.00	(1.00)
City Council	26.46	26.46	0.00
City Attorney's Office	38.00	39.00	1.00
City Clerk's Office	6.00	6.00	0.00
City Manager's Office	12.00	10.00	(2.00)
Finance Department	126.65	126.65	0.00
General City Purpose Department	18.25	17.00	(1.25)
General Services Department	141.75	141.75	0.00
Information Services Department	51.80	51.80	0.00
Personnel Department	39.80	39.80	0.00
<b>Sub-Total Support Functions</b>	<b>467.71</b>	<b>464.46</b>	<b>(3.25)</b>
<b>Enterprises</b>			
Airports Department	70.30	70.30	0.00
Convention Center	38.50	36.76	(1.74)
Transportation/FAX Department	331.80	330.80	(1.00)
<b>Sub-Total Enterprises</b>	<b>440.60</b>	<b>437.86</b>	<b>(2.74)</b>
<b>Economic Growth and Expansion</b>			
Economic Development Department	6.75	6.75	0.00
Parks, Recreation, & Community Services Department	337.44	311.63	(25.81)
Planning and Development Department	190.35	203.59	13.24
Department of Public Utilities	617.50	643.69	26.19
Public Works Department	245.20	326.20	81.00
<b>Sub-Total Economic Growth and Expansion</b>	<b>1,397.24</b>	<b>1,491.86</b>	<b>94.62</b>
<b>Public Safety - Non Sworn</b>			
Fire Department - Non-Sworn	20.00	21.00	1.00
Police Department - Non-Sworn	401.70	406.90	5.20
<b>Sub-Total Authorized Non-Sworn</b>	<b>421.70</b>	<b>427.90</b>	<b>6.20</b>
<b>Public Safety - Sworn Positions</b>			
Police Department	778.00	792.00	14.00
Fire Department	273.00	285.00	12.00
Airports Department	20.00	22.00	2.00
<b>Sub-Total Authorized Sworn</b>	<b>1,071.00</b>	<b>1,099.00</b>	<b>28.00</b>
<b>Total Authorized FTE</b>	<b>3,798.25</b>	<b>3,921.08</b>	<b>122.83</b>

# City Operating Fund Structure Chart



# CITY FUND STRUCTURE

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## An Overview

The City's accounting system is organized and operated on a "fund basis" under which each fund is a distinct self-balancing accounting entity. A fund is an independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created. Funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, legal restrictions, or limitations. The City's annual operating budget is prepared on cash basis.

A number of different funds are utilized to account for the City's financial resources. Funds are classified into the following types:

General Fund

Special Revenue Fund

Capital Projects

Debt Service Fund

Proprietary

The City has established multiple funds under each fund type to assist in accounting and record keeping for the City and outside agencies. A brief description of each fund is provided below:

## Fund Descriptions

General Fund Type: The General Fund Type is used to account for unrestricted revenues. Revenues received by the City that have no legal or contractual restriction are placed in the various General Funds. Appropriations may be made from the General Fund for any legal City activity. Revenues such as sales tax, property tax, and business tax are a few examples of General Fund revenues. These revenues support such activities as Council, Mayor, City Clerk, City Manager, Police, Fire, Parks, and Public Works.

Special Revenue Fund Type: The Special Revenue Fund Type accounts for revenue that the City receives for a specific purpose. The City receives a significant amount of revenue that is restricted as to its use. The City assesses property and business owners fees to be used to provide specific benefits to the assessed property or business. The City also receives grants and contracts that require specific performance. Examples of this type of revenue would be assessment districts, Community Development Block Grant, and various gas taxes.

Capital Project Fund Type: The Capital Project Fund Type accounts for funds that are either restricted or designated for capital projects.

Debt Service Fund Type: The Debt Service Fund Type is used to accumulate assets for the repayment of long-term debt. Funds are transferred from the operating accounts of the various departments that benefit from the assets financed through the creation of the debt. Some examples of debt service funds would be the Pension Obligation Bonds, Convention Center Exhibit Hall Expansion, and the Blosser Judgement Obligation Bonds.

Proprietary Fund Type: Proprietary Fund Type uses the full accrual basis of accounting, and operates as if they were private businesses. There are two categories of Proprietary Fund types. First, there are the internal service funds that provide services to departments within the City. These would include such funds as the Fleet Operating Fund and the Information Services Operating Fund.

Second, there are enterprise funds. These funds provide services to other governmental and non-governmental entities, including individuals and businesses. Examples of some enterprise funds would be the Water Fund, the Airports Fund, and the Convention Center Fund.

## COMBINED FUND SUMMARY

Description	General Fund (1)	Special Revenue Funds	Capital Funds (2)	Enterprise Funds	Internal Service Funds	Debt Service Funds (3)
<b>Revenues</b>						
Prior Year Resources	9,961,400	(6,166,800)	37,740,200	127,360,400	21,153,800	8,200
Taxes	129,850,000	4,100,100		1,500,000	9,000	
Licenses & Permits	18,140,400	100,000		4,381,600		
Intergovernmental Revenue	36,771,500	63,360,700	3,711,000	78,990,600	70,700	
Charges for Services	10,806,100	1,214,300	2,432,400	180,378,200	4,279,400	
Fines	3,326,400			2,272,300	1,477,600	
Other Revenue	(79,600)	54,500	25,400	10,257,000	460,900	
Interdepartmental Charges for Services	603,800			26,400	81,472,400	3,371,000
Misc. Revenue	45,383,300	10,352,100	10,790,300	17,050,400	965,900	
Transfers	(14,895,400)	986,200	(100,000)	10,001,900	1,003,100	18,781,200
<b>Total Revenues</b>	<b>239,867,900</b>	<b>74,001,100</b>	<b>54,599,300</b>	<b>432,218,800</b>	<b>110,892,800</b>	<b>22,160,400</b>
<b>Expenditures</b>						
Employee Services	138,404,900	22,439,600	2,159,400	82,615,600	26,876,100	
Purchased Prof and Tech	4,745,000	2,342,400	1,987,300	28,962,000	3,815,000	58,000
Purchased Property Services	4,643,900	2,282,900	418,500	18,850,400	6,799,000	
Other Purchased Services	541,100	634,200		1,058,300	3,984,200	
Supplies	2,010,000	2,893,600	8,500	15,138,600	11,595,600	
Property	2,163,700	32,558,400	41,603,200	129,417,200	11,939,200	
Other Objects	49,597,500	13,856,200	494,800	68,315,700	17,374,600	22,094,200
Interdepartmental Charges	27,266,300	2,306,100	103,400	35,590,400	9,849,200	
Contingencies	1,151,900	1,768,300		350,000	2,500,000	
<b>Total Expenditures</b>	<b>230,524,300</b>	<b>81,081,700</b>	<b>46,775,100</b>	<b>380,298,200</b>	<b>94,732,900</b>	<b>22,152,200</b>
Net Revenue over (under) Expenditures	9,343,600	(7,080,600)	7,824,200	51,920,600	16,159,900	8,200

(1) The General Fund Balance includes \$9,308,100 in emergency reserves and \$35,500 in unappropriated resources.

The General Fund Expenditures include \$45,110,000 for tax anticipation notes.

(2) Capital Projects Funds are used to record the capital projects of non-Enterprise Fund and non-Internal Service Fund operations. Enterprise and Internal service capital projects, as well as some maintenance capital projects, are not reported in the Capital Projects Funds.

(3) Debt Service obligations are reported in Debt Service Funds or the appropriate Proprietary Funds consistent with Governmental Accounting Standards Board (GASB) regulations.



**COMBINED FUND SUMMARY - General Fund**

Description	Finance	General City Purpose	Police	Fire	Parks & Recreation	Public Works	Mayor
<b>Revenues</b>							
Prior Year Resources	9,120,100					841,300	
Taxes	129,850,000						
Licenses & Permits	17,433,000		70,000	275,200		362,200	
Intergovernmental Revenue	35,673,300		459,000	325,000	81,900	229,000	
Charges for Services			5,834,000	637,100	1,033,300	3,295,200	
Fines	113,200		3,213,000		200		
Other Revenue	(139,300)		3,000	10,000	16,000	28,700	
Interdepartmental Charges for Services	603,100		500			200	
Misc. Revenue	45,000,000		150,000	12,700	3,100	217,300	
Transfers	(11,702,500)		(2,972,800)	(72,100)		(148,000)	
<b>Total Revenues</b>	<b>225,950,900</b>	<b>0</b>	<b>6,756,700</b>	<b>1,187,900</b>	<b>1,134,500</b>	<b>4,825,900</b>	<b>0</b>
<b>Expenditures</b>							
Employee Services	12,542,200		80,775,100	26,303,300	11,170,200	4,575,200	412,800
Purchased Prof and Tech	403,000	718,000	915,300	192,200	2,075,400	113,100	1,000
Purchased Property Services			991,000	551,700	1,811,400	1,207,700	200
Other Purchased Services		25,000	228,900	188,100	23,000	7,300	18,200
Supplies			746,100	654,500	363,500	208,000	2,600
Property			31,200	1,209,000	191,700	731,800	
Other Objects	45,103,000	270,600	2,006,700	696,100	622,200	305,900	1,100
Interdepartmental Charges	1,645,500	154,700	15,593,400	2,239,600	2,990,200	2,975,000	130,000
Contingencies			1,028,000				
<b>Total Expenditures</b>	<b>59,693,700</b>	<b>1,168,300</b>	<b>102,315,700</b>	<b>32,034,500</b>	<b>19,247,600</b>	<b>10,124,000</b>	<b>565,900</b>
Net Revenue over (under) Expenditures (A)	166,257,200	(1,168,300)	(95,559,000)	(30,846,600)	(18,113,100)	(5,298,100)	(565,900)

(A) These figures represent the total contribution or support derived from the General Fund revenues technically receipted in the Finance.

**COMBINED FUND SUMMARY - General Fund**

Description	Council	City Manager	City Clerk	Economic Dev.	Planning & Development	Total
<b>Revenues</b>						
Prior Year Resources						9,961,400
Taxes						129,850,000
Licenses & Permits						18,140,400
Intergovernmental Revenue		3,300				36,771,500
Charges for Services			6,500			10,806,100
Fines						3,326,400
Other Revenue			2,000			(79,600)
Interdepartmental Charges for Services						603,800
Misc. Revenue			200			45,383,300
Transfers						(14,895,400)
<b>Total Revenues</b>	<b>0</b>	<b>3,300</b>	<b>8,700</b>	<b>0</b>	<b>0</b>	<b>239,867,900</b>
<b>Expenditures</b>						
Employee Services	1,168,400	776,400	316,400	276,000	88,900	138,404,900
Purchased Prof and Tech	8,000	15,200		303,500	300	4,745,000
Purchased Property Services	1,100	500	80,300			4,643,900
Other Purchased Services	18,200	15,700	6,200	10,500		541,100
Supplies	20,400	3,200	5,800	3,000	2,900	2,010,000
Property						2,163,700
Other Objects	356,800	51,700	600	14,800	168,000	49,597,500
Interdepartmental Charges	945,500	170,400	250,700	168,700	2,600	27,266,300
Contingencies	123,900					1,151,900
<b>Total Expenditures</b>	<b>2,642,300</b>	<b>1,033,100</b>	<b>660,000</b>	<b>776,500</b>	<b>262,700</b>	<b>230,524,300</b>
<b>Net Revenue over (under) Expenditures (A)</b>	<b>(2,642,300)</b>	<b>(1,029,800)</b>	<b>(651,300)</b>	<b>(776,500)</b>	<b>(262,700)</b>	<b>9,343,600</b>

(A) These figures represent the total contribution or support derived from the General Fund revenues technically received in Finance.

**COMBINED FUND SUMMARY - Special Revenue Funds**

Description	Gas Tax	Prop 111	Street Tree Fee	CDBG	H N R Revit Op	CHDO Pass
<b>Revenues</b>						
Prior Year Resources	368,100	(11,443,600)	(1,500)	(184,700)		1,272,800
Taxes						
Licenses & Permits						
Intergovernmental Revenue	5,244,800	23,573,600		9,235,500	8,266,100	618,500
Charges for Services						
Fines						
Other Revenue	12,500	(85,000)				
Interdepartmental Charges for Services						
Misc. Revenue	800	(18,000)		135,100		
Transfers	(319,000)	(972,000)		475,000	2,975,000	
<b>Total Revenues</b>	<b>5,307,200</b>	<b>11,055,000</b>	<b>(1,500)</b>	<b>9,660,900</b>	<b>11,241,100</b>	<b>1,891,300</b>
<b>Expenditures</b>						
Employee Services	2,336,700	4,042,300		6,359,300	459,400	
Purchased Prof and Tech	68,500			277,000	497,000	
Purchased Property Services	1,796,000			4,400	100	
Other Purchased Services	200			17,500	1,800	
Supplies	314,000			440,700	10,000	
Property		18,939,800		747,500		
Other Objects				1,309,500	10,143,600	618,500
Interdepartmental Charges	786,900		100	630,000	114,500	
Contingencies						
<b>Total Expenditures</b>	<b>5,302,300</b>	<b>22,982,100</b>	<b>100</b>	<b>9,785,900</b>	<b>11,226,400</b>	<b>618,500</b>
Net Revenue over (under) Expenditures	4,900	(11,927,100)	(1,600)	(125,000)	14,700	1,272,800

**COMBINED FUND SUMMARY - Special Revenue Funds**

Description	AMTRAK	Enterprise Zone Fund	GTIP Traffic	UGM Admin	Measure C Capital	RDA Support
<b>Revenues</b>						
<b>Prior Year Resources</b>	(5,694,200)	61,400	456,100	(11,900)	109,000	(110,000)
Taxes					4,100,100	
Licenses & Permits		100,000				
Intergovernmental Revenue			30,000		200,000	691,700
Charges for Services				824,500		
Fines						
Other Revenue		2,200			20,200	
Interdepartmental Charges for Services						
Misc. Revenue	5,732,000	540,200			200	
Transfers					30,000	
<b>Total Revenues</b>	<b>37,800</b>	<b>703,800</b>	<b>486,100</b>	<b>812,600</b>	<b>4,459,500</b>	<b>581,700</b>
<b>Expenditures</b>						
Employee Services	5,700	231,800	166,500	245,000	1,468,300	634,400
Purchased Prof and Tech		84,600		567,600	420,200	
Purchased Property Services					372,400	
Other Purchased Services		41,600			100	
Supplies		17,900			1,422,800	
Property	32,100		318,500		473,300	
Other Objects		19,500				
Interdepartmental Charges		12,000			301,600	57,300
Contingencies						
<b>Total Expenditures</b>	<b>37,800</b>	<b>407,400</b>	<b>485,000</b>	<b>812,600</b>	<b>4,458,700</b>	<b>691,700</b>
Net Revenue over (under) Expenditures	0	296,400	1,100	0	800	(110,000)

**COMBINED FUND SUMMARY - Special Revenue Funds**

Description	Peds & Bicycles	Gap Ponding Basin	Revolving Loans	Calcot	Disposition of Real Property	Personnel
<b>Revenues</b>						
Prior Year Resources	225,600	200,000	507,900	3,130,500	71,200	
Taxes						
Licenses & Permits						
Intergovernmental Revenue	235,000	500,000				34,500
Charges for Services						
Fines						
Other Revenue			80,000		1,000	
Interdepartmental Charges for Services						
Misc. Revenue			3,500,000			
Transfers		(500,000)	(3,675,000)			
<b>Total Revenues</b>	<b>460,600</b>	<b>200,000</b>	<b>412,900</b>	<b>3,130,500</b>	<b>72,200</b>	<b>34,500</b>
<b>Expenditures</b>						
Employee Services	60,200	50,000			10,000	
Purchased Prof and Tech					10,000	
Purchased Property Services						34,500
Other Purchased Services						
Supplies	100,000					
Property	214,000	150,000		1,400,000		
Other Objects						
Interdepartmental Charges					20,000	
Contingencies						
<b>Total Expenditures</b>	<b>374,200</b>	<b>200,000</b>	<b>0</b>	<b>1,400,000</b>	<b>40,000</b>	<b>34,500</b>
Net Revenue over (under) Expenditures	86,400	0	412,900	1,730,500	32,200	0

**COMBINED FUND SUMMARY - Special Revenue Funds**

Description	Planning & Development	Parks	Fire	Police	Total
<b>Revenues</b>					
Prior Year Resources	18,500	2,268,900	3,600	2,585,500	(6,166,800)
Taxes					4,100,100
Licenses & Permits					100,000
Intergovernmental Revenue	1,682,700	8,248,000	341,400	4,458,900	63,360,700
Charges for Services		130,800		259,000	1,214,300
Fines					
Other Revenue		15,100		8,500	54,500
Interdepartmental Charges for Services					
Misc. Revenue		298,100	8,000	155,700	10,352,100
Transfers		(600)		2,972,800	986,200
<b>Total Revenues</b>	<b>1,701,200</b>	<b>10,960,300</b>	<b>353,000</b>	<b>10,440,400</b>	<b>74,001,100</b>
<b>Expenditures</b>					
Employee Services	224,900	792,700		5,352,400	22,439,600
Purchased Prof and Tech	20,800	317,200		79,500	2,342,400
Purchased Property Services				110,000	2,282,900
Other Purchased Services				538,500	634,200
Supplies	1,000	227,500		359,700	2,893,600
Property	37,100	8,685,600	353,000	1,207,500	32,558,400
Other Objects	1,355,900	274,500		134,700	13,856,200
Interdepartmental Charges	60,600	300,100		23,000	2,306,100
Contingencies				1,768,300	1,768,300
<b>Total Expenditures</b>	<b>1,700,300</b>	<b>10,597,600</b>	<b>353,000</b>	<b>9,573,600</b>	<b>81,081,700</b>
Net Revenue over (under) Expenditures	900	362,700	0	866,800	(7,080,600)

**COMBINED FUND SUMMARY - Enterprise Funds**

Description	Parks & Recreation	Public Works (1)	Development	Police	Water	Solid Waste	Sewer
<b>Revenues</b>							
Prior Year Resources	(1,121,800)	7,644,600	3,894,900		32,802,500	4,742,300	79,603,500
Taxes							
Licenses & Permits			4,369,600			12,000	
Intergovernmental Revenue		306,000				262,800	1,765,800
Charges for Services	1,450,000	6,673,900	7,668,900	1,000,000	43,756,800	41,219,100	52,587,000
Fines		2,260,000			1,000		
Other Revenue	540,200	323,600	89,000		912,400	66,000	1,350,000
Interdepartmental Charges for Services		25,000				400	
Misc. Revenue	(35,700)	62,000	15,000		3,575,500	2,700	9,003,200
Transfers	(46,800)	73,700	225,000		1,140,900		
<b>Total Revenues</b>	<b>785,900</b>	<b>17,368,800</b>	<b>16,262,400</b>	<b>1,000,000</b>	<b>82,189,100</b>	<b>46,305,300</b>	<b>144,309,500</b>
<b>Expenditures</b>							
Employee Services	845,800	2,037,200	8,211,500	993,900	9,833,200	13,401,800	12,775,100
Purchased Prof and Tech	76,200	2,504,400	2,549,700		2,106,900	1,216,100	3,230,800
Purchased Property Services	450,800	856,500	9,200		8,763,300	33,200	5,081,600
Other Purchased Services	1,100	33,200	49,700	100	192,800	129,500	181,700
Supplies	198,700	572,700	82,800	600	6,789,100	325,300	2,674,000
Property	20,500	153,000		5,400	13,133,000	1,696,500	74,120,500
Other Objects	276,700	1,292,700	236,800		12,954,700	16,717,900	24,025,700
Interdepartmental Charges	182,400	2,548,200	3,248,700		4,884,700	12,055,700	4,261,800
Contingencies					350,000		
<b>Total Expenditures</b>	<b>2,052,200</b>	<b>9,997,900</b>	<b>14,388,400</b>	<b>1,000,000</b>	<b>59,007,700</b>	<b>45,576,000</b>	<b>126,351,200</b>
Net Revenue over (under) Expenditures	(1,266,300)	7,370,900	1,874,000	0	23,181,400	729,300	17,958,300

(1) The amounts listed includes the Water Enterprise UGM funds administered by Public Works.

**COMBINED FUND SUMMARY - Enterprise Funds**

Description	Community Sanitation	Airports	Transit	Convention Center	Total
<b>Revenues</b>					
Prior Year Resources	118,400	5,473,500	(3,006,900)	(2,790,600)	127,360,400
Taxes			1,500,000		1,500,000
Licenses & Permits					4,381,600
Intergovernmental Revenue	36,200	38,442,900	37,976,900	200,000	78,990,600
Charges for Services	9,295,200	8,951,800	7,775,500		180,378,200
Fines		11,300			2,272,300
Other Revenue	6,000	5,334,800	25,000	1,610,000	10,257,000
Interdepartmental Charges for Services			1,000		26,400
Misc. Revenue	15,000	352,700	19,000	4,041,000	17,050,400
Transfers		100		8,609,000	10,001,900
<b>Total Revenues</b>	<b>9,470,800</b>	<b>58,567,100</b>	<b>44,290,500</b>	<b>11,669,400</b>	<b>432,218,800</b>
<b>Expenditures</b>					
Employee Services	4,634,800	9,359,400	19,435,400	1,087,500	82,615,600
Purchased Prof and Tech	529,800	6,875,700	5,097,900	4,774,500	28,962,000
Purchased Property Services	177,800	2,005,900	1,472,100		18,850,400
Other Purchased Services	21,600	141,400	307,200		1,058,300
Supplies	195,200	627,700	3,672,500		15,138,600
Property		29,071,300	11,217,000		129,417,200
Other Objects	190,200	4,252,400	389,600	7,979,000	68,315,700
Interdepartmental Charges	3,832,600	1,878,000	2,698,300		35,590,400
Contingencies					350,000
<b>Total Expenditures</b>	<b>9,582,000</b>	<b>54,211,800</b>	<b>44,290,000</b>	<b>13,841,000</b>	<b>380,298,200</b>
Net Revenue over (under) Expenditures	(111,200)	4,355,300	500	(2,171,600)	51,920,600



**COMBINED FUND SUMMARY - Internal Service Funds**

Descriptions	City Atty's Office	ISD	Finance	Budget Office	Billings & Collections	General Services Admin
<b>Revenues</b>						
Prior Year Resources	64,300	647,800	195,500	(15,100)	1,036,000	200
Taxes						
Licenses & Permits			700			
Intergovernmental Revenue			199,500		102,900	
Charges for Services	309,600				1,327,600	
Fines					13,300	
Other Revenue				8,400		
Interdepartmental Charges for Services	3,209,000	9,706,900	3,405,400	1,294,600	4,547,900	301,900
Misc. Revenue			14,000		(225,200)	
Transfers	75,000					
<b>Total Revenues</b>	<b>3,657,900</b>	<b>10,354,700</b>	<b>3,815,100</b>	<b>1,287,900</b>	<b>6,802,500</b>	<b>302,100</b>
<b>Expenditures</b>						
Employee Services	2,939,100	4,103,600	2,342,700	975,500	3,302,700	252,000
Purchased Prof and Tech	40,000	225,500	469,000	32,800	108,900	700
Purchased Property Services	7,000	162,100	4,200	600	78,700	
Other Purchased Services	14,900	87,300	25,700	7,000	81,700	3,100
Supplies	24,000	1,626,500	23,000	5,000	531,500	3,700
Property	2,400	2,649,200			41,000	
Other Objects	43,200	299,000	9,000		2,600	1,500
Interdepartmental Charges	587,300	936,300	916,400	241,800	1,782,800	41,000
Contingencies						
<b>Total Expenditures</b>	<b>3,657,900</b>	<b>10,089,500</b>	<b>3,790,000</b>	<b>1,262,700</b>	<b>5,929,900</b>	<b>302,000</b>
Net Revenue over (under) Expenditures	0	265,200	25,100	25,200	872,600	100

**COMBINED FUND SUMMARY - Internal Service Funds**

Descriptions	Purchasing	Central Services	Fleet Management	Facilities Management	Municipal Svc Center	Communication
<b>Revenues</b>						
Prior Year Resources	205,000	4,600	12,197,700	(159,600)	1,105,300	200,600
Taxes			9,000			
Licenses & Permits			70,000			
Intergovernmental Revenue						
Charges for Services	1,127,200					270,000
Fines						
Other Revenue	2,100		400,000	5,000	5,000	10,000
Interdepartmental Charges for Services		1,498,200	24,686,000	7,982,300		2,762,900
Misc. Revenue	33,000		885,000			
Transfers						
<b>Total Revenues</b>	<b>1,367,300</b>	<b>1,502,800</b>	<b>38,247,700</b>	<b>7,827,700</b>	<b>1,110,300</b>	<b>3,243,500</b>
<b>Expenditures</b>						
Employee Services	979,700	407,800	4,308,500	2,087,300		751,800
Purchased Prof and Tech	20,800	20,900	111,000	33,900	60,000	2,000
Purchased Property Services	600	258,800	1,940,700	3,489,400	678,100	173,300
Other Purchased Service	3,400	41,700	29,000	4,000		1,409,900
Supplies	13,700	440,300	8,582,500	122,400	100	154,500
Property		51,800	8,212,300	443,400		539,100
Other Objects	4,500		1,098,500	1,110,500		700
Interdepartmental Charges	272,600	267,300	1,159,300	630,500	125,400	199,800
Contingencies						
<b>Total Expenditures</b>	<b>1,295,300</b>	<b>1,488,600</b>	<b>25,441,800</b>	<b>7,921,400</b>	<b>863,600</b>	<b>3,231,100</b>
Net Revenue over (under) Expenditures	72,000	14,200	12,805,900	(93,700)	246,700	12,400

**COMBINED FUND SUMMARY - Internal Service Funds**

Descriptions	Human Resources	Risk Management	Public Utilities	Retirement	Total
<b>Revenues</b>					
Prior Year Resources	355,100	5,162,500	106,300	47,600	21,153,800
Taxes					9,000
Licenses & Permits					70,700
Intergovernmental Revenue					4,279,400
Charges for Services	27,000	100	1,596,400	646,700	1,477,600
Fines		150,000			460,900
Other Revenue		10,000	7,100		81,472,400
Interdepartmental Charges for Services	3,128,900	18,948,400			965,900
Misc. Revenue		259,100			1,003,100
Transfers		928,100			
<b>Total Revenues</b>	<b>3,511,000</b>	<b>25,458,200</b>	<b>1,709,800</b>	<b>694,300</b>	<b>110,892,800</b>
<b>Expenditures</b>					
Employee Services	1,987,000	502,500	1,381,500	554,400	26,876,100
Purchased Prof and Tech	250,100	2,419,800	19,600		3,815,000
Purchased Property Services	2,000	2,000	1,500		6,799,000
Other Purchased Services	65,100	2,186,600	24,800		3,984,200
Supplies	23,600	4,100	40,700		11,595,600
Property					11,939,200
Other Objects	12,100	14,784,900	8,100		17,374,600
Interdepartmental Charges	930,600	1,340,400	323,400	94,300	9,849,200
Contingencies		2,500,000			2,500,000
<b>Total Expenditures</b>	<b>3,270,500</b>	<b>23,740,300</b>	<b>1,799,600</b>	<b>648,700</b>	<b>94,732,900</b>
Net Revenue over (under) Expenditures	240,500	1,717,900	(89,800)	45,600	16,159,900

**COMBINED FUND SUMMARY - Debt Service Funds**

Description	POB	Blossers	City Hall Refinancing	Street Improvement	Streetlight Acquisition	Lease Rev. Bond	Total
<b>Revenues</b>							
Prior Year Resources					8,200		8,200
Taxes							
Licenses & Permits							
Intergovernmental Revenue							
Charges for Services							
Fines							
Other Revenue							
Interdepartmental Charges for Services			3,371,000				3,371,000
Misc. Revenue							
Transfers	16,211,000	536,000		972,000	767,000	295,200	18,781,200
<b>Total Revenues</b>	<b>16,211,000</b>	<b>536,000</b>	<b>3,371,000</b>	<b>972,000</b>	<b>775,200</b>	<b>295,200</b>	<b>22,160,400</b>
<b>Expenditures</b>							
Employee Services							
Purchased Prof and Tech	20,000	8,000	8,000	7,000	7,000	8,000	58,000
Purchased Property Services							
Other Purchased Services							
Supplies							
Property							
Other Objects	16,191,000	528,000	3,363,000	965,000	760,000	287,200	22,094,200
Interdepartmental Charges							
Contingencies							
<b>Total Expenditures</b>	<b>16,211,000</b>	<b>536,000</b>	<b>3,371,000</b>	<b>972,000</b>	<b>767,000</b>	<b>295,200</b>	<b>22,152,200</b>
Net Revenue over (under) Expenditures	0	0	0	0	8,200	0	8,200

**COMBINED FUND SUMMARY - Capital Funds**

Description	City Wide Beautification	Misc Paving	Shaw Ave Grade Sep	Frwy 180 Extension	Downtown Parking	CC Parking Garage	Safety Facilities
<b>Revenues</b>							
Prior Year Resources (240000)	20,000	1,344,600	(5,365,700)	(428,800)	3,476,100	23,835,800	5,040,700
Licenses & Permits							
Intergovernmental Revenue			3,400,000	311,000			
Charges for Services		200,000					
Fines							
Other Revenue			(50,000)				
Interdepartmental Charges for Services							
Misc. Revenue							
Transfers		(100,000)					
<b>Total Revenues</b>	<b>20,000</b>	<b>1,444,600</b>	<b>(2,015,700)</b>	<b>(117,800)</b>	<b>3,476,100</b>	<b>23,835,800</b>	<b>5,040,700</b>
<b>Expenditures</b>							
Employee Services	10,000	222,000	4,500		63,900		200,000
1500hased Prof and Tech		70,000					100,000
Purchased Property Services		40,000					
Other Purchased Services							
Supplies							
Property		180,000	25,500		362,100	23,835,800	4,668,600
Other Objects							72,100
Interdepartmental Charges							
Contingencies							
<b>Total Expenditures</b>	<b>10,000</b>	<b>512,000</b>	<b>30,000</b>	<b>0</b>	<b>426,000</b>	<b>23,835,800</b>	<b>5,040,700</b>
Net Revenue over (under) Expenditures	10,000	932,600	(2,045,700)	(117,800)	3,050,100	0	0

**COMBINED FUND SUMMARY - Capital Funds**

Description	Roeding Business Park	Woodward Park Improvement	Regional Sports Complex Improvement	Japanese Garden Capital Improvement	No Neighborhood Left Behind	Combined Assessment Districts
<b>Revenues</b>						
Prior Year Resources	(240,000)	55,000	55,000	12,000		394,800
Taxes						
Licenses & Permits						
Intergovernmental Revenue						
Charges for Services		55,000	60,000	12,000		
Fines						
Other Revenue						6,000
Interdepartmental Charges for Services						
Misc. Revenue					10,000,000	
Transfers						
<b>Total Revenues</b>	<b>(240,000)</b>	<b>110,000</b>	<b>115,000</b>	<b>24,000</b>	<b>10,000,000</b>	<b>400,800</b>
<b>Expenditures</b>						
Employee Services	1,500	20,000	15,000	2,200		70,700
Purchased Prof and Tech						330,000
Purchased Property Services						
Other Purchased Services						
Supplies						
Property	8,500	90,000	100,000	21,800	10,000,000	
Other Objects						
Interdepartmental Charges						
Contingencies						
<b>Total Expenditures</b>	<b>10,000</b>	<b>110,000</b>	<b>115,000</b>	<b>24,000</b>	<b>10,000,000</b>	<b>400,700</b>
Net Revenue over (under) Expenditures	(250,000)	0	0	0	0	100

**COMBINED FUND SUMMARY - Capital Funds**

Description	Land Maintenance Dist# 1	Combined Comm Facilities Districts	Combined UGM Neighborhood Park Services	Combined UGM Major Street Zone	Combined UGM Major Bridge Fee Zone	Combined UGM Fire Station
Prior Year Resources	34,900	1,292,000	2,945,000	153,700	6,800	2,787,900
Taxes						
Licenses & Permits						
Intergovernmental Revenue						
Charges for Services	700,000	475,000	140,000	335,000	17,500	176,500
Fines						
Other Revenue	10,000	12,000				32,400
Interdepartmental Charges for Services						
Misc. Revenue						790,300
Transfers						
<b>Total Revenues</b>	<b>744,900</b>	<b>1,779,000</b>	<b>3,085,000</b>	<b>488,700</b>	<b>24,300</b>	<b>3,787,100</b>
<b>Expenditures</b>						
Employee Services	429,500	618,500	50,000	50,000		355,900
Purchased Prof and Tech	50,000	880,000	200,000			324,600
Purchased Property Services	148,000	105,000				
Other Purchased Services						
Supplies	2,300	1,200				5,000
Property		35,000	2,035,000			110,900
Other Objects	500	300		400,000	22,000	
Interdepartmental Charges	72,500	30,900				
Contingencies						
<b>Total Expenditures</b>	<b>702,800</b>	<b>1,670,900</b>	<b>2,285,000</b>	<b>450,000</b>	<b>22,000</b>	<b>796,400</b>
Net Revenue over (under) Expenditures	42,100	108,100	800,000	38,700	2,300	2,990,700

**COMBINED FUND SUMMARY - Capital Funds**

Description	Fire Station Protect Fee	UGM Traffic Signal	Combined R/W Acquisition Tract	Police	Total
Prior Year Resources	1,264,700		100	1,055,600	37,740,200
Taxes					
Licenses & Permits					
Intergovernmental Revenue					3,711,000
Charges for Services	50,000	170,000	41,400		2,432,400
Fines					
Other Revenue	15,000				25,400
Interdepartmental Charges for Services					
Misc. Revenue					10,790,300
Transfers					(100,000)
<b>Total Revenues</b>	<b>1,329,700</b>	<b>170,000</b>	<b>41,500</b>	<b>1,055,600</b>	<b>54,599,300</b>
<b>Expenditures</b>					
Employee Services		40,000	5,800		2,159,500
Purchased Prof and Tech			32,700		1,987,300
Purchased Property Services				125,500	418,500
Other Purchased Services					
Supplies					8,500
Property		130,000			41,603,200
Other Objects					494,900
Interdepartmental Charges					103,400
Contingencies					
<b>Total Expenditures</b>	<b>0</b>	<b>170,000</b>	<b>38,500</b>	<b>125,500</b>	<b>46,775,300</b>
Net Revenue over (under) Expenditures	1,329,700	0	3,000	930,100	7,824,000



## INTER FUND TRANSFERS

From:			To:			
Fund Name	Fund #	Amount	Fund Name	Fund #	Amount	Description
<b>General Fund Transfers In and Out</b>						
General Fund	10101	(2,972,800)	Cops Universal Hiring Program (UHP)	22029	2,972,800	City contribution to UHP program
General Fund	10101	(72,100)	Lease Revenue Bond Series 2004	70205	72,100	Debt Service for Fire Facility improvements
General Fund	10101	(448,000)	Streetlight Acquisition Debt Service	70203	448,000	Streetlight Acquisition Debt Service
General Fund	10101	(45,000,000)	Tax & Revenue Anticipation Note	10201	45,000,000	Tax & Revenue Anticipation Note
General Fund	10101	(1,846,000)	Convention Center Operating	43001	1,846,000	Transient Occupancy Tax
General Fund	10101	(4,494,000)	Conf/Selland Debt Service	43010	4,494,000	To fund debt service obligation
General Fund	10101	(536,000)	Judgment Obligation Blosser	70102	536,000	Debt Obligation Blosser Note
General Fund	10101	(1,548,400)	Stadium Debt Service	47001	1,548,400	Stadium Debt Service
General Fund	10101	(100,000)	Conference Center Garage Repair	43011	100,000	For Debt Service
General Fund	10101	(150,000)	Emergency Reserve	10401	150,000	To maintain 5% Reserve
General Fund	10101	(240,800)	Lease Revenue Bond Series 2004	70205	240,800	Debt Service
General Fund	10101	(169,000)	Lease Revenue Bond Series 2004	70205	169,000	Debt Service
General Fund	10101	(677,500)	Worker's Comp Self Insurance	51501	667,500	Fully fund Self Insurance Program
General Fund	10101	(250,600)	Property Liability Insurance	51502	250,600	Fully fund Workers Comp Program
Tax & Revenue Anticipation Note	10201	(45,000,000)	General Fund	10101	45,000,000	To transfer Tax & Revenue Anticipation Notes
Water Enterprise Fund	40101	(300,000)	General Fund	10101	300,000	Relocation of Public Works Capital Management Division
General Fund	10101	(1,465,100)	Public Works Special Revenue Fund	46501	1,465,100	To provide funding support infrastructure maintenance
General Fund	10101	(300,000)	Public Works Special Revenue Fund	46501	300,000	To provide funding for median island maintenance
General Fund	10101	(75,000)	City Attorney	50102	75,000	Fund Attorney to handle Police matters

**INTER FUND TRANSFERS - Continued**

From:			To:				
Fund Name	Fund #	Amount	Fund Name	Fund #	Amount	Description	
Enterprise In-Lieu Fund	10501	(8,624,700)	General Fund	10101	8,624,700	To transfer Enterprise In-Lieu revenue to the general fund only upon final resolution of pending litigation	
<b>Public Works Transfers (Non-General Fund related)</b>							
Special Gas Tax	20101	(319,000)	Streetlight Acquisition Debt Service	70203	319,000	Streetlight Acquisition Debt Service	
Prop. 111 - Special Gas Tax	20102	(972,000)	Street Improvement Project Debt Service	70202	972,000	Street Improvement Debt Service	
GAP Ponding Basin "T" Loan	24021	(500,000)	Water Enterprise	40101	500,000	Loan Repayment for Ponding Basin Loan	
Measure C	22502	(70,000)	Fresno Transit Enterprise	43502	70,000	To fund Trolley Service	
Parking Core	44002	(130,000)	Fresno Transit Enterprise	43502	130,000	To fund Trolley Service	
Parking Core	44002	(620,500)	Stadium Debt Service	47001	620,500	Stadium Debt Service	
Miscellaneous Paving	30102	(100,000)	Measure C	22502	100,000	To fund minor public improvements	
<b>Planning &amp; Development Department</b>							
Revolving Loans - HOME	20507	(2,525,000)	Housing Operating Fund	20506	2,525,000	Program income, to fund department operations	
<b>Public Utilities Department</b>							
Wastewater Connection Fee	40502	(9,863,600)	Wastewater Operating	40501	9,863,600	To fund operations	
Wastewater Plant Capital	40503	(5,841,500)	Wastewater Enterprise Fund	40501	5,841,500	Close fund to Enterprise for future projects	
Sewer System Rate Stabilization-Op Fee	40512	(23,776,000)	Wastewater Enterprise	40501	23,776,000	To fund operations	
CIWBM Used Oil Collection Program	41006	(65,000)	Solid Waste Enterprise	41001	65,000	Admin Fees for Used Oil Collection Program	

**INTER FUND TRANSFERS - Continued**

From:			To:				
Fund Name	Fund #	Amount	Fund Name	Fund #	Amount	Description	
Solid Waste Rate Stabilization	41005	(3,853,100)	Solid Waste Enterprise	41001	3,853,100	To fund operations to meet bond covenants	
DBCP Recovery	40110	(500,000)	Water Enterprise	40101	500,000	To fund operations to meet bond covenants	
UGM Water Funds	UGM	(940,900)	Water Enterprise	40101	940,900	To fund UGM share of the bond payment	
Water Connection Charge Fund	40103	(330,400)	Water Enterprise	40101	330,400	To fund operations	
DBCP Recovery	40110	(2,880,900)	SE Fresno Project Bond	40116	2,880,900	To provide start up funding	
<b>City Manager's Office</b>							
Revolving Loans - CDBG	20504	(700,000)	CDBG	20501	700,000	Program income, move to operating fund	
Revolving Loans - RRP	20503	(450,000)	Housing Operating Fund	20506	450,000	For Housing Capital	
CDBG	20501	(225,000)	Development Operating	45501	225,000	To support inner city fee reduction	
<b>Airports Department</b>							
FYI - Reserve Revenue	42008	(479,000)	Airport Noise Federal Grants	42039	479,000	Match payments for federal noise grants	
FYI - Reserve Revenue	42008	(1,339,700)	Airports Capital	42042	1,339,700	To cover free money capital expenses	
FYI - PFC Passenger Facility Charge	42021	(350,000)	Airport Capital	42042	350,000	To pay for FIDS with PFC funds	
FYI - Concourse Expansion 2000 Bond	42005	(225,100)	Airports Federal Grants	42040	225,100	To pay for ineligible costs at the terminal	
FYI - Reserve Revenue	42008	(1,589,900)	Airports Federal Grants	42040	1,589,900	Match transfer for federal capital grants	
Airports Federal Grants	42040	(33,500)	FYI - Reserve Revenue	42008	33,500	Transfer of state match back to Reserve	
FYI PFC Passenger Facility Charge	42021	(1,173,500)	FYI 2000 Revenue Bond Fund	42037	1,173,500	PFC transfer to cover debt service	
FYI Revenue	42003	(12,039,000)	FYI Operations	42001	9,532,700	Revenue transfer to operating	

**INTER FUND TRANSFERS - Continued**

From:			To:				
Fund Name	Fund #	Amount	Fund Name	Fund #	Amount	Description	
FYI - Reserve Revenue			FYI 2000 Revenue Bond Fund	42037	1,850,000	Revenue transfer to debt service	
			FYI - Reserve Revenue	42008	656,300	Revenue transfer to Reserve	
	42008	(338,100)	Airports Projects Administration	42044	338,100	Transfer to cover Projects Administration Division unbilled costs	
	42008	(161,200)	Chandler Enterprise	42501	161,200	Chandler Airports subsidy transfer	
<b>Transportation Department</b>							
Federal Transit Administration (FTA) Clearing	43501	(22,202,900)	Fresno Transit Enterprise	43502	6,879,100	Transfer FTA operating grant	
			FTA 97 Grant CA-90-X826	43509	10,000	Transfer FTA capital grant	
			FTA 98 Grant CA-90-X892	43510	20,000	Transfer FTA capital grant	
			FTA 00 Grant CA-90-Y021	43515	8,917,300	Transfer FTA capital grant	
			FTA 01 Grant CA-90-X	43516	139,760	Transfer FTA capital grant	
			FTA 02 Grant CA-90-	43517	188,000	Transfer FTA capital grant	
			FTA 03 Grant CA-90-Y229	43518	332,000	Transfer FTA capital grant	
			FTA 02 5309 Grant CA-03-0604	43519	555,200	Transfer FTA capital grant	
			FTA 02 5310 Grant CA	43520	30,000	Transfer FTA capital grant	
			FTA 03 5309 Grant CA	43521	90,000	Transfer FTA capital grant	
			FTA 04 5310 Grant CA	43522	478,000	Transfer FTA capital grant	
			FTA 05 5307 Grant CA	43523	1,987,900	Transfer FTA capital grant	
			FAX Capital	43525	25,000	Transfer FTA capital grant	
			FTA 05 5307 Grant CA	43526	960,640	Transfer FTA capital grant	
			FTA 04 5310 Grant CA	43527	390,000	Transfer FTA capital grant	
			FTA 04 5309 Grant CA	43528	1,200,000	Transfer FTA capital grant	
Transit Local Match Reserve	43503	(919,000)	FTA 01 Grant CA-90-X	43516	34,940	Transfer local match amount to grant fund	

**INTER FUND TRANSFERS - Continued**

From:			To:				
Fund Name	Fund #	Amount	Fund Name	Fund #	Amount	Description	
Fresno Transit Enterprise	43502	(459,000)	Transit Local Match Reserve	43503	459,000	Transfer grant match from operating to match	
Transit Local Match Reserve	43503		FTA 02 Grant CA-90-	43517	47,000	Transfer local match amount to grant fund	
			FTA 03 Grant CA-90-Y229	43518	86,000	Transfer local match amount to grant fund	
			FTA 02 5309 Grant CA-03-0604	43519	123,800	Transfer local match amount to grant fund	
			FTA 03 5309 Grant CA	43521	15,000	Transfer local match amount to grant fund	
			FTA 04 5307 Grant CA	43523	122,100	Transfer local match amount to grant fund	
			FTA 05 5307 Grant CA	43526	190,160	Transfer local match amount to grant fund	
			FTA 04 5309 Grant CA	43528	300,000	Transfer local match amount to grant fund	
<b>Fire Department</b>							
Fire Station Protection Fee	31554	(573,200)	UGM Fire Station 21	31551	573,200	To lend funds to complete Station 21	
<b>Information Services Department</b>							
Systems Acquisition and Maintenance ISF	54001	(785,600)	Systems Replacement Fund	54003	785,600	To establish System Replacement Fund	
Systems Replacement Fund	54003	(550,000)	Systems Acquisition and Maintenance ISF	54001	550,000	To reimburse costs associated with the Peoplesoft Financials upgrade	